

Kwazulu-Natal: Nkandla(KZN286) - Table A1 Budget Summary for 4th Quarter ended 30 June 2011 (Published Figures as at 2011/10/26)

Description	2007/08	2008/09	2009/10	Current year 2010/11				2011/12 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit Outcome	Budget Year 2011/12	Budget Year 2012/13	Budget Year 2013/14
R thousands										
<b>Financial Performance</b>										
Property rates	-	121	1 241	1 651	2 107	2 107	1 432	1 932	2 034	2 146
Service charges	-	275	358	14	4 042	4 042	19	4 037	4 251	4 484
Investment revenue	-	379	-	-	700	700	343	-	-	-
Transfers recognised - operational	-	24 089	30 592	38 994	36 999	36 999	47 266	49 649	52 649	55 544
Other own revenue	-	465	955	7 894	1 836	1 836	6 074	3 139	3 305	3 486
<b>Total Revenue (excluding capital transfers and contributions)</b>	-	25 330	33 146	48 553	45 684	45 684	55 135	58 757	62 239	65 660
Employee costs	-	9 601	11 211	15 173	13 553	13 553	11 534	16 532	17 408	18 385
Remuneration of councillors	-	4 113	4 438	6 958	5 860	5 860	4 904	4 715	4 965	5 238
Depreciation & asset impairment	-	808	2 261	3 781	-	-	-	4 600	5 591	7 282
Finance charges	-	-	-	-	748	748	-	-	-	-
Materials and bulk purchases	-	-	-	5 705	4 500	4 500	6 713	3 696	3 892	4 106
Transfers and grants	-	-	-	-	-	-	67	-	-	-
Other expenditure	-	12 812	13 529	30 217	23 562	23 562	32 733	18 314	19 284	20 345
<b>Total Expenditure</b>	-	27 334	31 439	61 835	48 223	48 223	55 951	47 857	51 140	55 356
<b>Surplus/(Deficit)</b>	-	(2 004)	1 707	(13 282)	(2 539)	(2 539)	(816)	10 900	11 099	10 304
Transfers recognised - capital	-	11 276	5 504	14 872	-	-	14 872	31 987	33 682	35 535
Contributions recognised - capital & contributed assets	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	-	9 272	7 212	1 590	(2 539)	(2 539)	14 056	42 887	44 781	45 839
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) for the year</b>	-	9 272	7 212	1 590	(2 539)	(2 539)	14 056	42 887	44 781	45 839
<b>Capital expenditure &amp; funds sources</b>										
<b>Capital expenditure</b>	-	11 470	6 495	14 872	14 872	14 872	18 142	18 697	28 248	43 192
Transfers recognised - capital	-	-	-	14 872	14 872	14 872	14 872	18 697	28 248	43 192
Public contributions & donations	-	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-	-
<b>Total sources of capital funds</b>	-	-	-	14 872	14 872	14 872	14 872	18 697	28 248	43 192
<b>Financial position</b>										
Total current assets	-	4 488	27 969	6 685	2 646	2 646	-	9 365	15 331	25 257
Total non current assets	-	49 304	153 941	71 425	71 425	71 425	-	70 606	82 902	99 059
Total current liabilities	-	8 628	27 568	2 766	2 342	2 342	-	2 711	2 840	2 864
Total non current liabilities	-	-	3 500	-	-	-	-	-	-	-
Community wealth/Equity	-	45 163	150 842	75 344	58 328	58 328	-	184 192	228 973	274 814
<b>Cash flows</b>										
Net cash from (used) operating	1 207	9 525	19 033	20 822	2 986	2 986	32 208	43 326	50 372	53 127
Net cash from (used) investing	(6 419)	(9 593)	(12 257)	(14 872)	-	-	(16 569)	(15 024)	(21 748)	(22 944)
Net cash from (used) financing	-	-	-	-	-	-	-	-	-	-
<b>Cash/cash equivalents at the year end</b>	(4 388)	473	7 193	4 322	26 528	26 528	39 181	32 061	60 685	90 868
<b>Cash backing/surplus reconciliation</b>										
Cash and investments available	-	1 518	25 575	2 039	-	-	-	2 039	7 222	16 840
Application of cash and investments	9 013	12 701	7 051	(3 493)	(224)	(224)	-	(4 027)	(5 270)	(5 826)
<b>Balance - surplus (shortfall)</b>	(9 013)	(11 184)	18 523	5 532	224	224	-	6 066	12 492	22 666
<b>Asset management</b>										
Asset register summary (WDV)	-	11 470	6 495	151 228	14 872	14 872	18 142	90 430	28 248	43 192
Depreciation & asset impairment	-	808	2 261	3 781	-	-	-	4 600	5 591	7 282
Renewal of Existing Assets	-	-	-	-	-	-	-	-	-	-
Repairs and Maintenance	-	-	-	-	-	-	-	-	-	-
<b>Free services</b>										
Cost of Free Basic Services provided	-	-	-	-	-	-	-	-	-	-
Revenue cost of free services provided	-	-	-	14 211	14 211	14 211	14 211	14 211	14 211	14 211
<b>Households below minimum service level</b>										
Water:	-	-	-	-	-	-	-	-	-	-
Sanitation/sewerage:	-	-	-	-	-	-	-	-	-	-
Energy:	-	-	-	-	-	-	-	-	-	-
Refuse:	-	-	-	-	-	-	-	-	-	-

Kwazulu-Natal: Nkandla(KZN286) - Table A2 Budgeted Financial Performance (revenue and expenditure by standard classification) for 4th Quarter ended 30 June 2011 (Published Fi

Standard Classification Description	Ref	2007/08	2008/09	2009/10	Current year 2010/11			2011/12 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2011/12	Budget Year 2012/13	Budget Year 2013/14
<b>R thousands</b>	<b>1</b>									
<b>Revenue - Standard</b>										
<i>Governance and Administration</i>		-	36 606	38 650	39 259	45 684	45 684	90 744	95 921	101 195
Executive & Council			36 606	38 650		45 684	45 684	90 744	95 921	101 195
Budget & Treasury Office					38 917					
Corporate Services					342					
<i>Community and Public Safety</i>		-	-	-	3 013	-	-	-	-	-
Community & Social Services					3 013					
Sport And Recreation										
Public Safety										
Housing										
Health										
<i>Economic and Environmental Services</i>		-	-	-	21 152	-	-	-	-	-
Planning and Development					21 152					
Road Transport										
Environmental Protection										
<i>Trading Services</i>		-	-	-	-	-	-	-	-	-
Electricity										
Water										
Waste Water Management										
Waste Management										
<i>Other</i>	4									
<b>Total Revenue - Standard</b>	2	-	36 606	38 650	63 425	45 684	45 684	90 744	95 921	101 195
<b>Expenditure - Standard</b>										
<i>Governance and Administration</i>		-	27 334	31 439	27 809	48 223	48 223	47 857	51 140	55 356
Executive & Council			27 334	31 439	9 907	48 223	48 223	47 857	51 140	55 356
Budget & Treasury Office					12 978					
Corporate Services					4 924					
<i>Community and Public Safety</i>		-	-	-	7 491	-	-	-	-	-
Community & Social Services					7 491					
Sport And Recreation										
Public Safety										
Housing										
Health										
<i>Economic and Environmental Services</i>		-	-	-	26 535	-	-	-	-	-
Planning and Development					26 535					
Road Transport										
Environmental Protection										
<i>Trading Services</i>		-	-	-	-	-	-	-	-	-
Electricity										
Water										
Waste Water Management										
Waste Management										
<i>Other</i>	4									
<b>Total Expenditure - Standard</b>	3	-	27 334	31 439	61 835	48 223	48 223	47 857	51 140	55 356
<b>Surplus/(Deficit) for the year</b>		-	9 272	7 212	1 590	(2 539)	(2 539)	42 887	44 781	45 839

References

1. Government Finance Statistics Functions and Sub-functions are standardised to assist the compilation of national and international accounts for comparison purposes
2. Total Revenue by standard classification must reconcile to Total Operating Revenue shown in Budgeted Financial Performance (revenue and expenditure)
3. Total Expenditure by Standard Classification must reconcile to Total Operating Expenditure shown in Budgeted Financial Performance (revenue and expenditure)
4. All amounts must be classified under a standard classification (modified GFS). The GFS function 'Other' is only for Abattoirs, Air Transport, Markets and Tourism - and if used must be supported by footnotes. Nothing else may be placed under 'Other'. Assign associate share to relevant classification

Kwazulu-Natal: Nkandla(KZN286) - Table A4 Budgeted Financial Performance (revenue and expenditure) for 4th Quarter ended 30 June 2011 (Published Figures as at 2011/10/26)

Description	Ref	2007/08	2008/09	2009/10	Current year 2010/11				2011/12 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit Outcome	Budget Year 2011/12	Budget Year 2012/13	Budget Year 2013/14
R thousands	1										
Revenue By Source											
Property rates	2	-	121	1 241	1 651	2 007	2 007	1 432	1 932	2 034	2 146
Property rates - penalties and collection charges		-	-	-	-	100	100	-	-	-	-
Service charges - electricity revenue	2	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	2	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	2	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	2	-	-	-	-	-	-	-	-	-	-
Service charges - other		-	275	358	14	4 042	4 042	19	4 037	4 251	4 484
Rental of facilities and equipment		-	240	274	336	354	354	407	370	390	411
Interest earned - external investments		-	379	-	-	700	700	343	-	-	-
Interest earned - outstanding debtors		-	-	-	-	33	33	-	-	-	-
Dividends received		-	-	-	-	-	-	-	-	-	-
Fines		-	-	-	-	-	-	-	-	-	-
Licences and permits		-	-	-	17	-	-	11	809	852	899
Agency services		-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational		-	24 089	30 592	38 994	36 999	36 999	47 266	49 649	52 649	55 544
Other own revenue	2	-	225	681	7 541	1 449	1 449	5 657	1 960	2 063	2 176
Gains on disposal of PPE		-	-	-	-	-	-	-	-	-	-
Total Revenue (excl. capital transfers and contributions)		-	25 330	33 146	48 553	45 684	45 684	55 135	58 757	62 239	65 660
Expenditure By Type											
Employee related costs	2	-	9 601	11 211	15 173	13 553	13 553	11 534	16 532	17 408	18 385
Remuneration of councillors		-	4 113	4 438	6 958	5 860	5 860	4 904	4 715	4 965	5 238
Debt impairment	3	-	95	67	-	2 985	2 985	-	-	-	-
Depreciation and asset impairment	2	-	808	2 261	3 781	-	-	-	4 600	5 591	7 282
Finance charges		-	-	-	-	748	748	-	-	-	-
Bulk purchases	2	-	-	-	5 705	4 500	4 500	6 713	3 696	3 892	4 106
Other Materials	8	-	-	-	-	-	-	-	-	-	-
Contractes services		-	-	-	-	1 785	1 785	-	6 353	6 689	7 057
Transfers and grants		-	-	-	-	-	-	67	-	-	-
Other expenditure	4,5	-	12 717	13 462	30 217	-	-	32 733	11 961	12 595	13 288
Loss on disposal of PPE		-	-	-	-	18 792	18 792	-	-	-	-
Total Expenditure		-	27 334	31 439	61 835	48 223	48 223	55 951	47 857	51 140	55 356
Surplus/(Deficit)											
Transfers recognised - capital	6	-	(2 004)	1 707	(13 282)	(2 539)	(2 539)	(816)	10 900	11 099	10 304
Contributions recognised - capital		-	11 276	5 504	14 872	-	-	14 872	31 987	33 682	35 535
Contributed assets		-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions		-	9 272	7 212	1 590	(2 539)	(2 539)	14 056	42 887	44 781	45 839
Taxation		-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation		-	9 272	7 212	1 590	(2 539)	(2 539)	14 056	42 887	44 781	45 839
Attributable to minorities		-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		-	9 272	7 212	1 590	(2 539)	(2 539)	14 056	42 887	44 781	45 839
Share of surplus/ (deficit) of associate	7	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year		-	9 272	7 212	1 590	(2 539)	(2 539)	14 056	42 887	44 781	45 839

**References**

1. Classifications are revenue sources and expenditure type
2. Detail to be provided in Table SA1
3. Previously described as 'bad or doubtful debts' - amounts shown should reflect the change in the provision for debt impairment
4. Expenditure type components previously shown under repairs and maintenance should be allocated back to the originating expenditure group/item: e.g. employee costs
5. Repairs & maintenance detailed in Table A9 and Table SA34c
6. Contributions are funds provided by external organisations to assist with infrastructure development: e.g. developer contributions (detail to be provided in Table SA1)
7. Equity method
8. All materials not part of 'bulk' e.g. road making materials, pipe, cable etc.

Kwazulu-Natal: Nkandla(KZN286) - Table A5 Budgeted capital Expenditure by Standard Classification and Funding for 4th Quarter ended 30 June 2011 (Published Figures as at 2011/10/26)

Description	Ref	2007/08	2008/09	2009/10	Current year 2010/11				2011/12 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit Outcome	Budget Year 2011/12	Budget Year 2012/13	Budget Year 2013/14
<b>R thousands</b>	<b>1</b>										
<b>Capital Expenditure - Standard</b>											
<i>Governance and Administration</i>		-	-	-	-	-	-	-	810	6 500	-
Executive & Council									810	6 500	
Budget & Treasury Office											
Corporate Services											
<i>Community and Public Safety</i>		-	194	-	-	-	-	-	-	-	-
Community & Social Services			194								
Sport And Recreation											
Public Safety											
Housing											
Health											
<i>Economic and Environmental Services</i>		-	11 276	6 495	14 872	14 872	14 872	18 142	17 887	21 748	43 192
Planning and Development			11 276	6 495	14 872	14 872	14 872	18 142	17 887	21 748	43 192
Road Transport											
Environmental Protection											
<i>Trading Services</i>		-	-	-	-	-	-	-	-	-	-
Electricity											
Water											
Waste Water Management											
Waste Management											
<i>Other</i>											
<b>Total Capital Expenditure - Standard</b>	<b>3</b>	<b>-</b>	<b>11 470</b>	<b>6 495</b>	<b>14 872</b>	<b>14 872</b>	<b>14 872</b>	<b>18 142</b>	<b>18 697</b>	<b>28 248</b>	<b>43 192</b>
<b>Funded by:</b>											
National Government					14 872	14 872	14 872	14 872	18 697	28 248	43 192
Provincial Government											
District Municipality											
Other transfers and grants											
<b>Transfers recognised - capital</b>	<b>4</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>14 872</b>	<b>14 872</b>	<b>14 872</b>	<b>14 872</b>	<b>18 697</b>	<b>28 248</b>	<b>43 192</b>
<b>Public contributions and donations</b>	<b>5</b>										
<b>Borrowing</b>	<b>6</b>										
<b>Internally generated funds</b>											
<b>Total Capital Funding</b>	<b>7</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>14 872</b>	<b>14 872</b>	<b>14 872</b>	<b>14 872</b>	<b>18 697</b>	<b>28 248</b>	<b>43 192</b>

References

1. Municipalities may choose to appropriate for capital expenditure for three years or for one year (if one year appropriation projected expenditure required for yr2 and yr3).
2. Include capital component of PPP unitary payment. Note that capital transfers are only appropriated to municipalities for the budget year
3. Capital expenditure by standard classification must reconcile to the appropriations by vote
4. Must reconcile to supporting table SA20 and to Budgeted Financial Performance (revenue and expenditure)
5. Must reconcile to Budgeted Financial Performance (revenue and expenditure)
6. Include finance leases and PPP capital funding component of unitary payment - total borrowing/repayments to reconcile to changes in Table SA17
7. Total Capital Funding must balance with Total Capital Expenditure
8. Include any capitalised interest (MFMA section 46) as part of relevant capital budget

Kwazulu-Natal: Nkandla(KZN286) - Table A6 Budgeted Financial Position for 4th Quarter ended 30 June 2011 (Published Figures as at 2011/10/26)

Description	Ref	2007/08	2008/09	2009/10	Current year 2010/11				2011/12 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit Outcome	Budget Year 2011/12	Budget Year 2012/13	Budget Year 2013/14
R thousands											
ASSETS											
Current assets											
Cash	1		347	7 193	2 039				2 039	7 222	16 840
Call investment deposits			1 170	18 382							
Consumer debtors	1		2 970	1 207	2 646	2 646	2 646		5 326	5 609	5 917
Other debtors				1 187	2 000				2 000	2 500	2 500
Current portion of long-term receivables											
Inventory	2										
Total current assets		-	4 488	27 969	6 685	2 646	2 646	-	9 365	15 331	25 257
Non current assets											
Long-term receivables	3										
Investments											
Investment property											
Investment in Associate											
Property, plant and equipment		49 304	153 941	71 425	71 425	71 425		70 606	82 902	99 059	
Agricultural											
Biological											
Intangible											
Other non-current assets											
Total non current assets		-	49 304	153 941	71 425	71 425	71 425	-	70 606	82 902	99 059
TOTAL ASSETS		-	53 792	181 910	78 110	74 071	74 071	-	79 971	98 233	124 316
LIABILITIES											
Current liabilities											
Bank overdraft	1										
Borrowing	4										
Consumer deposits											
Trade and other payables	4		8 268	26 670	2 342	2 342	2 342		2 286	2 416	2 416
Provisions			360	898	425				425	424	448
Total current liabilities		-	8 628	27 568	2 766	2 342	2 342	-	2 711	2 840	2 864
Non current liabilities											
Borrowing											
Provisions				3 500							
Total non current liabilities		-	-	3 500	-	-	-	-	-	-	-
TOTAL LIABILITIES		-	8 628	31 068	2 766	2 342	2 342	-	2 711	2 840	2 864
NET ASSETS	5	-	45 163	150 842	75 344	71 729	71 729	-	77 260	95 393	121 452
COMMUNITY WEALTH/EQUITY											
Accumulated Surplus/(Deficit)	4		45 163	150 842	75 344	58 328	58 328		184 192	228 973	274 814
Reserves											
Minorities interests											
TOTAL COMMUNITY WEALTH/EQUITY	5	-	45 163	150 842	75 344	58 328	58 328	-	184 192	228 973	274 814

## References

1. Detail to be provided in Table SA3
2. Include completed low cost housing to be transferred to beneficiaries within 12 months
3. Include 'Construction-work-in-progress' (disclosed separately in annual financial statements)
4. Detail to be provided in Table SA3. Includes reserves to be funded by statute.
5. Net assets must balance with Total Community Wealth/Equity

Kwazulu-Natal: Nkandla(KZN286) - Table A7 Budgeted Cash Flows for 4th Quarter ended 30 June 2011 (Published Figures as at 2011/10/26)

Description	Ref	2007/08	2008/09	2009/10	Current year 2010/11				2011/12 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit Outcome	Budget Year 2011/12	Budget Year 2012/13	Budget Year 2013/14
R thousands											
CASH FLOW FROM OPERATING ACTIVITIES											
Receipts											
Ratepayers and other		10 293	2 170	39 553	17 115	7 954	7 954	7 840	9 547	9 590	10 116
Government - operating	1	19 747	32 278	18 853	53 847	36 999	36 999	62 167	81 636	86 331	91 079
Government - capital	1										
Interest						738	738				
Dividends											
Payments											
Suppliers and employees		(14 979)	(14 961)	(39 373)	(21 672)	(42 705)	(42 705)	(17 323)	(21 247)	(28 896)	(30 498)
Finance charges		(13 854)	(9 963)		(28 467)			(20 476)	(26 610)	(16 653)	(17 570)
Transfers and grants	1										
NET CASH FROM/(USED) OPERATING ACTIVITIES		1 207	9 525	19 033	20 822	2 986	2 986	32 208	43 326	50 372	53 127
CASH FLOW FROM INVESTING ACTIVITIES											
Receipts											
Proceeds on disposal of PPE				120							
Decrease in non-current debtors											
Decrease in other non-current receivables											
Decrease (increase) in non-current investments		3 427									
Payments											
Capital assets		(9 846)	(9 593)	(12 377)	(14 872)			(16 569)	(15 024)	(21 748)	(22 944)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(6 419)	(9 593)	(12 257)	(14 872)	-	-	(16 569)	(15 024)	(21 748)	(22 944)
CASH FLOW FROM FINANCING ACTIVITIES											
Receipts											
Short term loans											
Borrowing long term/refinancing											
Increase (decrease) in consumer deposits											
Payments											
Repayment of borrowing											
NET CASH FROM/(USED) FINANCING ACTIVITIES		-	-	-	-	-	-	-	-	-	-
NET INCREASE/(DECREASE) IN CASH HELD		(5 212)	(68)	6 776	5 950	2 986	2 986	15 639	28 302	28 624	30 183
Cash/cash equivalents at the year begin:	2	825	540	417	(1 628)	23 542	23 542	23 542	3 759	32 061	60 685
Cash/cash equivalents at the year end:	2	(4 388)	473	7 193	4 322	26 528	26 528	39 181	32 061	60 685	90 868

## References

1. Local/District municipalities to include transfers from/to District/Local Municipalities
2. Cash equivalents includes investments with maturities of 3 months or less

Kwazulu-Natal: Nkandla(KZN286) - Table A9 Asset Management for 4th Quarter ended 30 June 2011 (Published Figures as at 2011/10/26)

Description		Ref	2007/08	2008/09	2009/10	urrent year 2010/11			2011/12 Medium Term Revenue & Expenditure		
R thousands			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2011/12	Budget Year 2012/13	Budget Year 2013/14
CAPITAL EXPENDITURE											
Total New Assets		1	-	11 470	6 495	14 872	14 872	14 872	18 697	28 248	43 192
Infrastructure - Road Transport				4 396	4 966	8 270	8 270	8 270	11 030	8 917	16 172
Infrastructure - Electricity											
Infrastructure - Water											
Infrastructure - Sanitation											
Infrastructure - Other									3 727		4 000
Infrastructure			-	4 396	4 966	8 270	8 270	8 270	14 758	8 917	20 172
Community				6 880	980	6 602	6 602	6 602	3 129	12 831	23 020
Heritage assets											
Investment properties											
Other assets				194	549				810	6 500	
Agricultural assets											
Biological assets											
Intangibles											
Total Renewal of Existing Assets		2	-	-	-	-	-	-	-	-	-
Infrastructure - Road Transport											
Infrastructure - Electricity											
Infrastructure - Water											
Infrastructure - Sanitation											
Infrastructure - Other											
Infrastructure			-	-	-	-	-	-	-	-	-
Community											
Heritage assets											
Investment properties											
Other assets											
Agricultural assets											
Biological assets											
Intangibles											
Total Capital Expenditure		4	-	4 396	4 966	8 270	8 270	8 270	11 030	8 917	16 172
Infrastructure - Road Transport			-	-	-	-	-	-	-	-	-
Infrastructure - Electricity			-	-	-	-	-	-	-	-	-
Infrastructure - Water			-	-	-	-	-	-	-	-	-
Infrastructure - Sanitation			-	-	-	-	-	-	-	-	-
Infrastructure - Other			-	-	-	-	-	-	3 727		4 000
Infrastructure			-	4 396	4 966	8 270	8 270	8 270	14 758	8 917	20 172
Community			-	6 880	980	6 602	6 602	6 602	3 129	12 831	23 020
Heritage assets			-	-	-	-	-	-	-	-	-
Investment properties			-	-	-	-	-	-	-	-	-
Other assets			-	194	549	-	-	-	810	6 500	-
Agricultural assets			-	-	-	-	-	-	-	-	-
Biological assets			-	-	-	-	-	-	-	-	-
Intangibles			-	-	-	-	-	-	-	-	-
TOTAL CAPITAL EXPENDITURE - Asset Class			-	11 470	6 495	14 872	14 872	14 872	18 697	28 248	43 192
ASSET REGISTER SUMMARY - PPE (WDV)											
Infrastructure - Road Transport		5		4 396	4 966	23 273	8 270	8 270	35 056	8 917	16 172
Infrastructure - Electricity											
Infrastructure - Water											
Infrastructure - Sanitation											
Infrastructure - Other						915			13 534		4 000
Infrastructure			-	4 396	4 966	24 188	8 270	8 270	48 591	8 917	20 172
Community				6 880	980	14 221	6 602	6 602	3 129	12 831	23 020
Heritage assets									21		
Investment properties											
Other assets		6		194	549	112 819			38 689	6 500	
Agricultural assets											
Biological assets											
Intangibles											
TOTAL ASSET REGISTER SUMMARY - PPE (WDV)			-	11 470	6 495	151 228	14 872	14 872	90 430	28 248	43 192
EXPENDITURE OTHER ITEMS											
Depreciation and asset impairment		3		808	2 261	3 781			4 600	5 591	7 282
Repairs and Maintenance by Asset Class			-	-	-	-	-	-	-	-	-
Infrastructure - Road Transport											
Infrastructure - Electricity											
Infrastructure - Water											
Infrastructure - Sanitation											
Infrastructure - Other											
Infrastructure			-	-	-	-	-	-	-	-	-
Community											
Heritage assets											
Investment properties											
Other assets		6,7									
TOTAL EXPENDITURE OTHER ITEMS			-	808	2 261	3 781	-	-	4 600	5 591	7 282
% of capital exp on renewal of assets			0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Renewal of Existing Assets as % of deprecn			0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
R&M as a % of PPE			0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Renewal and R&M as a % of PPE			0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Repairs and Maintenance by Expenditure Items											
Employee related costs											
Other materials											
Contracted Services											
Other expenditure											
Total Repairs and Maintenance Expenditure			-	-	-	-	-	-	-	-	-

References

- Detail of new assets provided in Table SA34a
- Detail of renewal of existing assets provided in Table SA34b
- Detail of Repairs and Maintenance by Asset Class provided in Table SA34c
- Must reconcile to total capital expenditure on Budgeted Capital Expenditure
- Must reconcile to 'Budgeted Financial Position' (written down value)
- Donated/contributed and assets funded by finance leases to be allocated to the respective category
- Including repairs and maintenance to agricultural, biological and intangible assets

Description	Ref	2007/08	2008/09	2009/10	Current year 2010/11			2011/12 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2011/12	Budget Year 2012/13	Budget Year 2013/14
<b>R thousands</b>										
<b>Household service targets</b>	1									
<b>Water:</b>										
Piped water inside dwelling										
Piped water inside yard (but not in dwelling)										
Using public tap (at least min.service level)	2									
Other water supply (at least min.service level)	4									
<i>Minimum Service Level and Above sub-total</i>										
Using public tap (< min.service level)	3									
Other water supply (< min.service level)	4									
No water supply										
<i>Below Minimum Service Level sub-total</i>										
<b>Total number of households</b>	5									
<b>Sanitation/Sewerage:</b>										
Flush toilet (connected to sewerage)										
Flush toilet (with septic tank)										
Chemical toilet										
Pit toilet (ventilated)										
Other toilet provisions (> min.service level)										
<i>Minimum Service Level and Above sub-total</i>										
Bucket toilet										
Other toilet provisions (< min.service level)										
No toilet provisions										
<i>Below Minimum Service Level sub-total</i>										
<b>Total number of households</b>	5									
<b>Energy:</b>										
Electricity (at least min.service level)										
Electricity - prepaid (min.service level)										
<i>Minimum Service Level and Above sub-total</i>										
Electricity (< min.service level)										
Electricity - prepaid (< min. service level)										
Other energy sources										
<i>Below Minimum Service Level sub-total</i>										
<b>Total number of households</b>	5									
<b>Refuse:</b>										
Removed at least once a week										
<i>Minimum Service Level and Above sub-total</i>										
Removed less frequently than once a week										
Using communal refuse dump										
Using own refuse dump										
Other rubbish disposal										
No rubbish disposal										
<i>Below Minimum Service Level sub-total</i>										
<b>Total number of households</b>	5									
<b>Households receiving Free Basic Service</b>	7									
Water (6 kilolitres per household per month)										
Sanitation (free minimum level service)										
Electricity/other energy (50kwh per household per month)										
Refuse (removed at least once a week)										
<b>Cost of Free Basic Services provided</b>	8									
Water (6 kilolitres per household per month)										
Sanitation (free sanitation service)										
Electricity/other energy (50kwh per household per month)										
Refuse (removed once a week)										
<b>Total cost of FBS provided (minimum social package)</b>										
<b>Highest level of free service provided</b>										
Property rates (value threshold)										
Water (kilolitres per household per month)										
Sanitation (kilolitres per household per month)										
Sanitation (Rand per household per month)										
Electricity (kwh per household per month)										
Refuse (average litres per week)										
<b>Revenue cost of free services provided</b>	9									
Property rates (R15 000 threshold rebate)										
Property rates (other exemptions, reductions and rebates)					14 211	14 211	14 211	14 211	14 211	14 211
Water										
Sanitation										
Electricity/other energy										
Refuse										
Municipal Housing - rental rebates										
Housing - top structure subsidies										
Other										
<b>Total revenue cost of free services provided (total social package)</b>					14 211	14 211	14 211	14 211	14 211	14 211

## References

1. Include services provided by another entity: e.g. Eskom
2. Stand distance <= 200m from dwelling
3. Stand distance > 200m from dwelling
4. Borehole, spring, rain-water tank etc.
5. Must agree to total number of households in municipal area
6. Include value of subsidy provided by municipality above provincial subsidy level
7. Show number of households receiving at least these levels of services completely free
8. Must reflect the cost to the municipality of providing the Free Basic Service
9. Reflect the cost to the municipality in terms of 'revenue foregone' of providing free services (note this will not equal 'Revenue Foregone' on SA1)



Kwazulu-Natal: Nkandla(KZN286) - Supporting Table SA10 Funding Measurement for 4th Quarter ended 30 June 2011 (Published Figures as at 2011/10/26)

Description	MFMA	Ref	2007/08	2008/09	2009/10	Current year 2010/11				2011/12 Medium Term Revenue & Expenditure Framework		
			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit Outcome	Budget Year 2011/12	Budget Year 2012/13	Budget Year 2013/14
R thousands	Section											
<b>Funding measures</b>												
Cash/cash equivalents at the year end - R'000	18(1)b	1	(4 388)	473	7 193	4 322	26 528	26 528	39 181	32 061	60 685	90 868
Cash + investments at the yr end less applications - R'000	18(1)b	2	(9 013)	(11 184)	18 523	5 532	224	224	–	6 066	12 492	22 666
Cash year end/monthly employee/supplier payments	18(1)b	3	–	0.4	5.5	1.9	10.8	10.8	20.3	12.3	22.1	31.3
Surplus/(Deficit) excluding depreciation offsets: R'000	18(1)	4	–	5 319	7 212	1 590	(2 539)	(2 539)	14 056	42 887	44 781	45 839
Service charge rev % change - macro CPIX target exclusive	18(1)a,(2)	5	(6.0%)	(6.0%)	24.1%	(102.0%)	28312.8%	(6.0%)	(105.5%)	(6.1%)	(0.7%)	(0.5%)
Cash receipts % of Ratepayer & Other revenue	18(1)a,(2)	6	539.4%	56.6%	1526.5%	144.9%	97.0%	97.0%	72%	81.0%	92.5%	97.0%
Debt impairment expense as a % of total billable revenue	18(1)a,(2)	7	0.0%	14.9%	3.6%	0.0%	45.9%	45.9%	0.0%	0.0%	0.0%	0.0%
Capital payments % of capital expenditure	18(1)c;19	8	0.0%	83.6%	190.6%	100.0%	0.0%	0.0%	91.3%	80.4%	77.0%	53.1%
Borrowing receipts % of capital expenditure (excl. transfers)	18(1)c	9	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Grants % of Govt. legislated/gazetted allocations	18(1)a	10	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Current consumer debtors % change - incr(decr)	18(1)a	11	0.0%	0.0%	(19.4%)	94.0%	(43.0%)	0.0%	(100.0%)	0.0%	10.7%	3.8%
Long term receivables % change - incr(decr)	18(1)a	12	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
R&M % of Property Plant & Equipment	20(1)(vi)	13	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Asset renewal % of capital budget	20(1)(vi)	14	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%

References

1. Positive cash balances indicative of minimum compliance - subject to 2
2. Deduct cash and investment applications (defined) from cash balances
3. Indicative of sufficient liquidity to meet average monthly operating payments
4. Indicative of funded operational requirements
5. Indicative of adherence to macro-economic targets (prior to 2003/04 revenue not available for high capacity municipalities and later for other capacity classifications)
6. Realistic average cash collection forecasts as % of annual billed revenue
7. Realistic average increase in debt impairment (doubtful debt) provision
8. Indicative of planned capital expenditure level & cash payment timing
9. Indicative of compliance with borrowing 'only' for the capital budget - should not exceed 100% unless refinancing
10. Substantiation of National/Province allocations included in budget
11. Indicative of realistic current arrear debtor collection targets (prior to 2003/04 revenue not available for high capacity municipalities and later for other capacity classifications)
12. Indicative of realistic long term arrear debtor collection targets (prior to 2003/04 revenue not available for high capacity municipalities and later for other capacity classifications)
13. Indicative of a credible allowance for repairs & maintenance of assets - functioning assets revenue protection
14. Indicative of a credible allowance for asset renewal (requires analysis of asset renewal projects as % of total capital projects - detailed capital plan) - functioning assets revenue protection

## Kwazulu-Natal: Nkandla(KZN286) - Supporting Table SA10 Funding Measurement for 4th Quarter ended 30 June 2011 (Published Figures as at 2011/10/26)

[illegible]Trend

Kwazulu-Natal: Nkandla(KZN286) - Supporting Table SA10 Funding Measurement for 4th Quarter ended 30 June 2011 (Published Figures as at 2011/10/26)

Description	MFMA	Ref	2007/08	2008/09	2009/10	Current year 2010/11				2011/12 Medium Term Revenue & Expenditure Framework		
			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit Outcome	Budget Year 2011/12	Budget Year 2012/13	Budget Year 2013/14
R thousands	Section											
Change in consumer debtors (current and non-current)			1 908	2 970	(576)	2 251	251	251	(2 395)	2 680	783	308

Kwazulu-Natal: Nkandla(KZN286) - Table SA34a Capital Expenditure on New Assets by Asset Class for 4th Quarter ended 30 June 2011 (Published Figures as at 2011/10/26)

Description	Ref	2007/08	2008/09	2009/10	Current year 2010/11			2011/12 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2011/12	Budget Year 2012/13	Budget Year 2013/14
R thousands										
Capital Expenditure on new assets by Asset Class/Sub-class										
Infrastructure		-	4 396	4 966	8 270	8 270	8 270	14 758	8 917	20 172
Infrastructure - Road Transport		-	4 396	4 966	8 270	8 270	8 270	11 030	8 917	16 172
Roads, Pavements, Bridges and Storm Water			4 396	4 966	8 270	8 270	8 270	11 030	8 917	16 172
Infrastructure - Electricity		-	-	-	-	-	-	-	-	-
Electricity Reticulation										
Street Lighting										
Infrastructure - Water		-	-	-	-	-	-	-	-	-
Water Reservoirs and Reticulation										
Infrastructure - Sanitation		-	-	-	-	-	-	-	-	-
Sewerage Purification and Reticulation										
Infrastructure - Other		-	-	-	-	-	-	3 727	-	4 000
Waste Mangement										
Transportation	2									
Housing										
Gas										
Other	3							3 727		4 000
Community		-	6 880	980	6 602	6 602	6 602	3 129	12 831	23 020
Parks and Gardens										
Sportfields			6 880		1 821			3 129	4 248	6 772
Community Halls									8 583	
Libraries				980						
Recreational Facilities										
Security and Policing										
Buses	1									
Clinics										
Museums and Art Galleries										
Other					4 781	6 602	6 602			16 248
Heritage Assets		-	-	-	-	-	-	-	-	-
Heritage Assets										
Investment properties		-	-	-	-	-	-	-	-	-
Investment properties										
Other Assets		-	194	549	-	-	-	810	6 500	-
General Vehicles				242				150		
Specialised Vehicles		-	-	-	-	-	-	-	-	-
Plant and Equipment										
Office Equipment			194	4				60		
Abattoirs										
Markets										
Civic Land and Buildings										
Other Land and Buildings								350	6 500	
Other				303				250		
Agricultural Assets		-	-	-	-	-	-	-	-	-
Agricultural Assets										
Biological Assets		-	-	-	-	-	-	-	-	-
Biological Assets										
Intangibles		-	-	-	-	-	-	-	-	-
Intangibles										
Total Capital Expenditure on new assets	1	-	11 470	6 495	14 872	14 872	14 872	18 697	28 248	43 192
Specialised Vehicles		-	-	-	-	-	-	-	-	-
Refuse										
Fire										
Conservancy										
Ambulances										

## References

1. Total Capital Expenditure on new assets (SA34a) plus Total Capital Expenditure on renewal of existing assets (SA34b) must reconcile to total capital expenditure in Budgeted Capital Expenditure

2. Airports, Car Parks, Bus Terminals and Taxi Ranks

3. For example - technology backbones (e.g. fibre optic, WIFI Infrastructure) for economic development purposes

4. Work-in-progress/under construction to be budgeted under the respective item

5. Infrastructure includes 'land and buildings required' by that infrastructure and vehicles/plant & equipment used by the service generated by that infrastructure

6. Donated/contributed & leased assets to be included within the respective sub-class

7. Busses used to provide a service to the community

8. Not municipal contributions to the 'top structure' being built using the housing subsidies

9. Statues, art collections, medals etc.

10. Ambulances, fire engines, refuse vehicles - but not vehicles that would normally be classified as 'Plant and equipment'

Kwazulu-Natal: Nkandla(KZN286) - Table SA34b Capital Expenditure on Renewal of Existing Assets by Asset Class for 4th Quarter ended 30 June 2011 (Published Figures as at 2011/

Description	Ref	2007/08	2008/09	2009/10	Current year 2010/11			2011/12 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2011/12	Budget Year 2012/13	Budget Year 2013/14
R thousands										
Capital Expenditure on Renewal of Existing Assets by Asset Class/Sub-class										
Infrastructure	2   <									

**References**

1. Total Capital Expenditure on new assets (SA34a) plus Total Capital Expenditure on renewal of existing assets (SA34b) must reconcile to total capital expenditure in Budgeted Capital Expenditure
2. Airports, Car Parks, Bus Terminals and Taxi Ranks
3. For example - technology backbones (e.g. fibre optic, WIFI infrastructure) for economic development purposes
4. Work-in-progress/under construction to be budgeted under the respective item
5. Infrastructure includes 'land and buildings required' by that infrastructure and vehicles/plant & equipment used by the service generated by that infrastructure
6. Donated/contributed & leased assets to be included within the respective sub-class
7. Busses used to provide a service to the community
8. Not municipal contributions to the 'top structure' being built using the housing subsidies
9. Statues, art collections, medals etc.
10. Ambulances, fire engines, refuse vehicles - but not vehicles that would normally be classified as 'Plant and equipment'

Kwazulu-Natal: Nkandla(KZN286) - Table SA34c Repairs and Maintenance Expenditure by Asset Class for 4th Quarter ended 30 June 2011 (Published Figures as at 2011/10/26)

Description	Ref	2007/08	2008/09	2009/10	Current year 2010/11			2011/12 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2011/12	Budget Year 2012/13	Budget Year 2013/14
R thousands										
<b>Repairs and Maintenance Expenditure by Asset Class/Sub-class</b>										
<b>Infrastructure</b>		-	-	-	-	-	-	-	-	-
Infrastructure - Road Transport <i>Roads, Pavements, Bridges and Storm Water</i>		-	-	-	-	-	-	-	-	-
Infrastructure - Electricity <i>Electricity Reticulation</i> <i>Street Lighting</i>		-	-	-	-	-	-	-	-	-
Infrastructure - Water <i>Water Reservoirs and Reticulation</i>		-	-	-	-	-	-	-	-	-
Infrastructure - Sanitation <i>Sewerage Purification and Reticulation</i>		-	-	-	-	-	-	-	-	-
Infrastructure - Other <i>Waste Mangement</i> <i>Transportation</i> <i>Housing</i> <i>Gas</i> <i>Other</i>	2	-	-	-	-	-	-	-	-	-
<b>Community</b>	3	-	-	-	-	-	-	-	-	-
Parks and Gardens										
Sportfields										
Community Halls										
Libraries										
Recreational Facilities										
Security and Policing										
Buses										
Clinics										
Museums and Art Galleries										
Other										
<b>Heritage Assets</b>		-	-	-	-	-	-	-	-	-
Heritage Assets										
<b>Investment properties</b>		-	-	-	-	-	-	-	-	-
Investment properties										
<b>Other Assets</b>		-	-	-	-	-	-	-	-	-
General Vehicles										
Specialised Vehicles										
Plant and Equipment										
Office Equipment										
Abattoirs										
Markets										
Civic Land and Buildings										
Other Land and Buildings										
Other										
<b>Agricultural Assets</b>		-	-	-	-	-	-	-	-	-
Agricultural Assets										
<b>Biological Assets</b>		-	-	-	-	-	-	-	-	-
Biological Assets										
<b>Intangibles</b>		-	-	-	-	-	-	-	-	-
Intangibles										
<b>Total Repairs and Maintenance Expenditure</b>	1	-	-	-	-	-	-	-	-	-
<b>Specialised Vehicles</b>		-	-	-	-	-	-	-	-	-
Refuse										
Fire										
Conservancy										
Ambulances										

## References

1. Total Repairs and Maintenance Expenditure by Asset Category must reconcile to total repairs and maintenance expenditure on Table SA1
2. Airports, Car Parks, Bus Terminals and Taxi Ranks
3. For example - technology backbones (e.g. fibre optic, WIFI Infrastructure) for economic development purposes
4. Work-in-progress/under construction to be budgeted under the respective item
5. Infrastructure includes 'land and buildings required' by that infrastructure and vehicles/plant & equipment used by the service generated by that infrastructure
6. Donated/contributed & leased assets to be included within the respective sub-class
7. Busses used to provide a service to the community
8. Not municipal contributions to the 'top structure' being built using the housing subsidies
9. Statues, art collections, medals etc.
10. Ambulances, fire engines, refuse vehicles - but not vehicles that would normally be classified as 'Plant and equipment'